

Clearance Officer: Garrick Shear (202) 622-3869, Internal Revenue Service, Room 5571, 1111 Constitution Avenue, N.W., Washington, DC 20224.

OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer
[FR Doc. 95-12936 Filed 5-25-95; 8:45am]

BILLING CODE: 4830-01-P

Public Information Collection Requirements Submitted to OMB for Review

May 15, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Special Request: In order to conduct the focus group interviews described below in a timely manner, the Department of Treasury is requesting Office of Management and Budget (OMB) review and approval of this information collection by May 25, 1995. To obtain a copy of this survey, please write to the IRS Clearance Officer at the address listed below.

Internal Revenue Service (IRS)

OMB Number: 1545-1432.

Project Number: PC:V 95-009-G.

Type of Review: Revision.

Title: 1995 IRS Small Business Customer Satisfaction Survey.

Description: The purpose of this survey to collect information from small businesses (owners, partners, and corporate officials) in order to determine their opinions about the quality of service provided by the IRS and to understand the relative importance they place on the various aspects of quality service. Information from this survey will be used for three major reasons: (1) to assess satisfaction with the IRS' performance; (2) to assess the IRS's progress against the benchmark 1994 survey; and (3) to guide development of strategic actions to improve customer satisfaction.

Respondents: Business or other for-profit.

Estimated Number of Respondents: 2,000.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Other.

Estimated Total Reporting Burden: 500 hours.

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OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer
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Public Information Collection Requirements Submitted to OMB for Review

May 16, 1995.

The Department of Treasury has submitted the following public information collection requirement(s) to OMB for review and clearance under the Paperwork Reduction Act of 1980, Public Law 96-511. Copies of the submission(s) may be obtained by calling the Treasury Bureau Clearance Officer listed. Comments regarding this information collection should be addressed to the OMB reviewer listed and to the Treasury Department Clearance Officer, Department of the Treasury, Room 2110, 1425 New York Avenue, NW., Washington, DC 20220.

Internal Revenue Service (IRS)

OMB Number: 1545-0042.

Form Number: IRS Form 970.

Type of Review: Extension.

Title: Application to Use Last-In, First-Out (LIFO) Inventory Method.

Description: Form 970 is filed by individuals, partnerships, trusts, estates, or corporations to elect to use the LIFO inventory method or to extend the LIFO inventory method to additional goods. The IRS uses Form 970 to determine if the election was properly made.

Respondents: Business or other for-profit, Individuals or households, Farms.

Estimated Number of Respondents/Recordkeepers: 3,000.

Estimated Burden Hours Per Respondent/Recordkeeper:

Recordkeeping, 8 hr., 37 min.

Learning about the law or the form, 1 hr., 35 min.

Preparing the form, 1 hr., 48 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 36,000 hours.

OMB Number: 1545-0055.

Form Number: IRS Form 1001.

Type of Review: Extension.

Title: Ownership, Exemption, or Reduced Rate Certificate.

Description: This form is used by owners of certain types of income to report to a withholding agent, both the ownership and any reduced or exempt tax rate under tax conventions or treaties, and if appropriate, to claim a release of tax withheld at source. The withholding agent uses the information to determine the appropriate withholding.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 100,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 4 hr., 32 min.

Learning about the law or the form, 1 hr., 0 min.

Preparing and sending the form to the IRS, 1 hr., 7 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 665,000 hours.

OMB Number: 1545-0240.

Form Number: IRS Form 6118.

Type of Review: Extension.

Title: Claim of Income Tax Return Preparers.

Description: Form 6118 is used by preparers to file for a refund of penalties incorrectly charged. The information enables the IRS to process the claim and have the refund issued to the tax return preparer.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 10,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 13 min.

Learning about the law or the form, 11 min.

Preparing the form, 8 min.

Copy, assembling, and sending the form to the IRS, 20 min.

Frequency of Response: On occasion.

Estimated Total Reporting/

Recordkeeping Burden: 8,900 hours.

OMB Number: 1545-0242.

Form Number: IRS Form 6197.

Type of Review: Extension.

Title: Gas Guzzler Tax.

Description: Form 6197 is used to compute the gas guzzler tax on automobiles whose fuel economy does not meet certain standards for fuel economy. The tax is reported quarterly on Form 720. Form 6197 is filed each

quarter with Form 720 for manufacturers. Individuals can make a one-time filing if they import a gas guzzler auto for personal use. The IRS uses the information to verify computation of the tax and compliance with the law.

Respondents: Individuals or households, Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 485.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 4 hr., 18 min.

Learning about the law or the form, 12 min.

Preparing and sending the form to the IRS, 17 min.

Frequency of Response: Quarterly, Annually.

Estimated Total Reporting/

Recordkeeping Burden: 2,892 hours.

OMB Number: 1545-0715.

Form Number: IRS Form 1099-B.

Type of Review: Extension.

Title: Proceeds From Broker and Barter Exchange Transactions.

Description: Form 1099-B is used by brokers and barter exchanges to report proceeds from transactions to the Internal Revenue Service.

Respondents: Individuals or households.

Estimated Number of Respondents: 50,000.

Estimated Burden Hours Per Respondent: 15 minutes.

Frequency of Response: Annually.

Estimated Total Reporting Burden: 12,925,000 hours.

OMB Number: 1545-0895.

Form Number: IRS Form 3800.

Type of Review: Extension.

Title: General Business Credit.

Description: Internal Revenue Code (IRC) section 38 permits taxpayers to reduce their income tax liability by the amount of their general business credit, which is an aggregation of their investment credit, jobs credit, alcohol fuel credit, research credit, low-income housing credit, disabled access credit, enhanced oil recovery credit, etc. Form 3800 is used to figure the correct credit.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 247,500.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 11 hr., 43 min.

Learning about the law or the form, 1 hr., 0 min.

Preparing and sending the form to the IRS, 1 hr., 14 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 3,452,625 hours.

OMB Number: 1545-0930.

Form Number: IRS Form 8396.

Type of Review: Extension.

Title: Mortgage Interest Credit.

Description: Form 8396 is used by individual taxpayers to claim a credit against their tax for a portion of the interest paid on a home mortgage in connection with a qualified mortgage credit certificate. Internal Revenue Code (IRC) section 25 allows the credit and IRC section 163(g) provides that the interest deduction on Schedule A will be reduced by the credit.

Respondents: Individuals or households.

Estimated Number of Respondents/Recordkeepers: 30,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 46 min.

Learning about the law or the form, 6 min.

Preparing the form, 42 min.

Copying, assembling, and sending the form to the IRS, 20 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 54,300 hours.

OMB Number: 1545-0971.

Form Number: IRS Form 1041-ES.

Type of Review: Extension.

Title: Estimated Income Tax for Estates and Trusts.

Description: Form 1041-ES is used by fiduciaries of estates and trusts to make estimated tax payments if their estimated tax is \$500 or more. IRS uses the data to credit taxpayers' accounts and to determine if the estimated tax has been properly computed and timely paid.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 300,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 20 min.

Learning about the law or the form, 8 min.

Preparing the form, 1 hr., 16 min.

Copying, assembling, and sending the form to the IRS, 20 min.

Frequency of Response: Quarterly, Annually.

Estimated Total Reporting/

Recordkeeping Burden: 2,484,000 hours.

OMB Number: 1545-1010.

Form Number: IRS Form 1120-RIC.

Type of Review: Extension.

Title: U.S. Income Tax Return for Regulated Investment Companies.

Description: Form 1120-RIC is filed by a domestic corporation electing to be taxed as a RIC in order to report its income and deductions and to compute its tax liability. IRS uses Form 1120-RIC

to determine whether the RIC has correctly reported its income, deductions, and tax liability.

Respondents: Business or other for-profit.

Estimated Number of Respondents/Recordkeepers: 3,277.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 58 hr., 10 min.

Learning about the law or the form, 17 hr., 49 min.

Preparing the form, 34 hr., 25 min.

Copying, assembling, and sending the form to the IRS, 4 hr., 17 min.

Frequency of Response: Annually.

Estimated Total Reporting/Recordkeeping Burden: 372,562 hours.

OMB Number: 1545-1054.

Form Number: IRS Form 8736.

Type of Review: Extension.

Title: Application for Automatic Extension of Time To File U.S. Return for a Partnership, REMIC, or for Certain Trusts.

Description: Form 8736 is used by partnerships, REMICs, and by certain trusts to request automatic 3-month extension of time to file Form 1065, Form 1041, or Form 1066. Form 8736 contains data needed by the IRS to determine whether or not a taxpayer qualifies for such an extension.

Respondents: Business or other for-profit, Farms.

Estimated Number of Respondents/Recordkeepers: 36,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 3 hr., 7 min.

Learning about the law or the form, 24 min.

Preparing, copying, assembling, and sending the form to the IRS, 28 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 142,920 hours.

OMB Number: 1545-1190.

Form Number: IRS Form 8824.

Type of Review: Extension.

Title: Like-Kind Exchanges.

Description: Form 8824 is used by individuals, corporations, partnerships, and other entities to report the exchange of business or investment property, and the deferral of gains from such transactions under section 1031. It is also used to report the deferral of gain under section 1043 by members of the executive branch of the Federal government.

Respondents: Individuals or households, Business or other for profit.

Estimated Number of Respondents/Recordkeepers: 200,000.

Estimated Burden Hours Per

Respondent/Recordkeeper:

Recordkeeping, 26 min.

Learning about the law or the form, 28 min.

Preparing the form, 1 hr., 2 min.

Copying, assembling, and sending the form to the IRS, 27 min.

Frequency of Response: Annually.

Estimated Total Reporting/

Recordkeeping Burden: 353,884 hours.

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OMB Reviewer: Milo Sunderhauf (202) 395-7340, Office of Management and Budget, Room 10226, New Executive Office Building, Washington, DC 20503.

Lois K. Holland,

Departmental Reports Management Officer.

[FR Doc. 95-12938 Filed 5-25-95; 8:45 am]

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UNITED STATES INFORMATION AGENCY

Culturally Significant Objects Imported for Exhibition; Determination

Notice is hereby given of the following determination: Pursuant to the authority vested in me by the act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1979), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985), I hereby determine that the objects to the included in the exhibit "MINGEI: Japanese Folk Art from the Montgomery Collection" (see list*), imported from

* A copy of this list may be obtained by contacting Lorie J. Nierenberg of the Office of the General Counsel, U.S. Information Agency. The telephone number is 202/619-6084; the address is U.S.I.A., 301-4th Street, S.W., Room 700, Washington, D.C. 20547.

abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with a foreign lender. I also determine that the temporary exhibition or display of the listed exhibit objects at The Frick Art Museum, Pittsburgh, Pennsylvania, beginning on or about June 15, 1995, to on or about August 27, 1995; at the Cincinnati Art Museum, Cincinnati, Ohio, beginning on or about October 1, 1995, to on or about January 1, 1996; at the Meadows Museum, Southern Methodist University, Dallas, Texas, beginning on or about August 22, 1996, to on or about October 6, 1996; at the Flint Institute; Fling, Michigan, beginning on or about October 20, 1996, to on or about December 8, 1996; at the Society of Four Arts, Palm Beach, Florida, beginning on or about January 10, 1997, to on or about February 10, 1997; at the Fresno Metropolitan Museum, Fresno, California, beginning on or about September 13, 1997, to on or about November 30, 1997, and at other locations as yet to be determined, is in the national interest.

Public notice of this determination is ordered to be published in the **Federal Register**.

Dated: May 23, 1995.

Les Jin,

General Counsel.

[FR Doc. 95-13091 Filed 5-25-95; 8:45 am]

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Culturally Significant Objects Imported for Exhibition; Determination

Notice is hereby given of the following determination: Pursuant to the authority vested in me by the act of October 19, 1965 (79 Stat. 985, 22 U.S.C.

2459), Executive Order 12047 of March 27, 1978 (43 FR 13359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985), I hereby determine that the objects to be included in the exhibit "THE GOLDEN AGE OF DANISH ART: Drawings from the Royal Museum of Fine Arts Copenhagen" (see list*), imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with a foreign lender. I also determine that the temporary exhibition or display of the listed exhibit objects at The Frick Collection, New York, New York, beginning on or about June 13, 1995, to on or about August 13, 1995; at the Frick Art Museum, Pittsburgh, Pennsylvania, beginning on or about September 8, 1995, to on or about October 22, 1995; and at the Crocker Art Museum, Sacramento, California, beginning on or about January 18, 1996, to on or about March 10, 1996, is in the national interest.

Public notice of this determination is ordered to be published in the **Federal Register**.

Dated: May 23, 1995.

Les Jin,

General Counsel.

[FR Doc. 95-13092 Filed 5-25-95; 8:45 am]

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* A copy of this list may be obtained by contacting Lorie J. Nierenberg of the Office of the General Counsel, U.S. Information Agency. The telephone number is 202/619-6084; the address is U.S.I.A., 301-4th Street, S.W., Room 700, Washington, D.C. 20547.